AFSC

Reference Margin Election Form
Deadline: April 30, 2026 for the 2026 Program Year

Identification Number	AgriStability PIN - add zeros at front to equal 8 digits	Business Name
8 7 0 _____	_____	_____

Reference Margin Election (*select only one option*)

Participants have the option to elect the Accrual Adjusted Reference Margin or the Optional Reference Margin, provided they meet the requirements below. For additional information about reference margin calculation options, visit www.afsc.ca.

Accrual Adjusted Reference Margin (default/historical method)

The Accrual Adjusted Reference Margin is calculated using your income and expenses as reported for tax purposes, including accrual adjustments. Accrual adjustments include changes in inventories, accounts payable, accounts receivable and purchased inputs.

By electing this option you:

1. Agree to have your reference margin calculated using accrual adjustments and provide reference margin accrual information for all reference years;
2. Understand that your reference margin will be calculated in this manner going forward unless you decide to elect into the Optional Reference Margin in a subsequent Program Year;
3. Have met the condition listed in item #2, under the Optional Reference Margin;
4. Understand that if you receive an interim payment in any Program Year under the Optional Reference Margin, before electing into the Accrual Adjusted Reference Margin, your reference margin used to calculate your interim payment will be different from the reference margin used to calculate your final benefit. If your interim payment is greater than your final benefit you will have to repay the overpayment;
5. Understand that if your operation is a partnership, **each partner must make their own election;** and
6. Understand that if your operation is combined with another operation, all members of the combined operation must use the same method of reference margin calculation.

☐ Yes, I select the Accrual Adjusted Reference Margin

Optional Reference Margin

The Optional Reference Margin is calculated using the same method of accounting that is filed for tax (cash or accrual).

By electing this option you:

1. Agree to have your reference margin calculated using the same accounting method used to report for tax purposes. Accrual information will still be required for the Program Year calculation;
2. Understand that your reference margin will be calculated in this manner going forward and you will only be able to change to an Accrual Adjusted Reference Margin once you have not had an Accrual Adjusted Reference Margin calculated in any of the **four** Program Years prior to the year the change is being requested;
3. Understand that if you receive an interim payment in any Program Year before electing into the Optional Reference Margin, your reference margin used to calculate your interim payment will be different from the reference margin used to calculate your final benefit. If your interim payment is greater than your final benefit you will have to repay the overpayment;
4. Understand that if your operation is a partnership, **each partner must make their own election;** and
5. Understand that if your operation is combined with another operation, all members of the combined operation must elect to use the same method of reference margin calculation.

☐ Yes, I select the Optional Reference Margin

Do Not Use This Area	Date Stamp – primary	Date Stamp – secondary

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Consent Statement

I consent to AFSC using, providing and accepting any information contained in any form, now or in the future, in electronic format. I also consent to AFSC accepting any form of electronic signature that I place on any form as legally binding as if it were my original ink signature.

AFSC Privacy Collection Notification

AFSC collects information for the purpose of operation and administration of our programs and services. Any information you provide to us related to this purpose, whether personal information or business information, (the "**Collected Information**") is collected under the authority of the *Protection of Privacy Act* (Alberta) under section 4(c). AFSC may use the Collected Information in automated systems to generate content and to make decisions, recommendations and predictions.

If you have any questions about this notification, or about the collection and use of your information, please contact AFSC by mail at 5718 - 56 Avenue, Lacombe AB T4L 1B1, 1.877.899.2372, or privacy@afsc.ca.

Print Client Name _____ _____ _____
First Name Middle Name Last Name

Client Signature _____ Date _____

For individual participants, the individual must sign. For corporations and other entities, authorized signatories must sign. All partners must submit a separate form.

To submit this form: Fax to 403.782.8348 or 1.855.700.AFSC (2372)
Mail to AFSC, 5718 - 56 Avenue, Lacombe, Alberta, T4L 1B1
Email to info@afsc.ca

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